

APPENDIX C

Scope of this audit

Objective

To determine whether government is achieving its policy objective of no net loss to biodiversity as a result of permitted clearing on private land.

Who we examined

Who we examined	Their key responsibilities
DELWP	DELWP is responsible for setting up the native vegetation management policy and regulations and for reporting on the no-net-biodiversity-loss objective.
Baw Baw, Campaspe, Nillumbik, and Yarra Ranges	Councils are responsible for implementing the native vegetation regulations.
TfN	TfN is responsible for monitoring and ensuring compliance with the conditions of the covenant and management plan for offset sites established under section 3A of the <i>Victorian Conservation Trust Act 1972</i> .

What we examined

We looked at the way DELWP and the audited councils manage native vegetation clearing on private land.

How we assessed performance

To form our conclusion against our objective, we used the following line of inquiry and associated evaluation criteria:

Line of inquiry	Criteria
Is the government achieving its biodiversity objective for permitted clearing on private land?	<ol style="list-style-type: none">1. Councils ensure clearing on private land is either exempted or permitted as required.2. DELWP and councils monitor and enforce compliance with offset requirements.3. DELWP accurately reports on the extent of actual gain or loss from native vegetation clearing on private land.

Our methods

As part of the audit we:

- reviewed native vegetation-related policies, legislation, guidelines and procedures
- analysed documentation on native vegetation clearing from audited agencies
- assessed relevant data, data management systems and tools, including satellite imagery analysis
- reviewed published literature
- conducted staff interviews.

We conducted our audit in accordance with the *Audit Act 1994* and ASAE 3500 *Performance Engagements* to obtain reasonable assurance to provide a basis for our conclusion.

We complied with the independence and other relevant ethical requirements related to assurance engagements.

We also provided a copy of the report to DPC.

Cost and time

The full cost of the audit and preparation of this report was \$470,000. The duration of the audit was 8 months from initiation to tabling.